9

App F IX-4

1931-32 (mc)

File No. 174-31

Previous References DRL 251-30-1

Serial Nos. 1

Later References ~~FMC~~ FRL 151-48(5,6)
RL 180-33-1 & 4
" 26-38-32 & 33

RECEIVED (?)

RL 151-48-1 & 151-48-2

General and Revenue Secretariat.

RLR 3-52-19, 20
MC 163-52-1-4.

Serial Nos. one

Part B for RCG 32

SUBJECT.

Delegation of Powers to DCs in regard to Expenditure incurred by Town & minor municipalities.

1) To RC DCs & DOs
DRC Comptr
MC 5556-64 & 11-2-32

Passes orders re the above.

RCG 32

REPLY

(To be written on this margin)

OFFICE OF THE SECOND MEMBER OF COUNCIL

L 1753

L S G BRANCH

NOTE

Dated 5th October 1931

***

OFFICE OF THE SECOND MEMBER OF COUNCIL
OCT 031
No. 1592

1) At present, all Audit objections in regard to expenditure incurred by Municipal Councils, however trivial the amount or the nature may be, are being submitted to Government for sanction. The General Secretary may kindly examine whether it is possible to delegate the power of sanction to any other officer, such as the Deputy Commissioner in the case of Town or Minor Municipalities, subject to certain money limits. Similarly, it may be examined whether sanctior to expenditure of various kinds now submitted to Government cannot be delegated to the Deputy Commissioners concerned, subject to reasonable limitations, with a view to minimise correspondence.

3) A.S

4) Please put up a detailed office note

5) Urgent 6/10/31

T.V

2) General Secretary, with compliments. 5/10/31

P.T.O.

Serial No

6) The several objections raised by the Comptroller in auditing the Municipal Accounts are classified below and the Deputy Commissioners may be authorised to sanction the same, subject to the limitations specified against each —

(1) Expenditure specified in second proviso to Sec. 52 of the Municipal Regulation, In these cases which now come up to Govt for sanction, the Dy-Commrs. may, as permitted by the Section, be authorised to sanction the same without any limitations as to the cost involved.

(2) Employment of temporary establishment on a pay not exceeding Rs 25/- a month in each case for a period not exceeding six months at a time when the charge can be met from the total provision in the budget

(3) Journeys performed by ML employees beyond ML limits

WD 02553 -50 000—GPB—8 7 50

1755/L

(3)

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(4) Expenditure to the extent of Rs 50/= to alleviate distress caused by accidental fires.

(5) Grants to Reading Rooms, Libraries, Educational & Medical institutions, when the expenditure does not exceed Rs 15/= a month in each case.

(6) Purchase of stationery articles not covered by Stationery Rules in cases where the expenditure does not exceed Rs 100/=

(7) Purchase of medicines for temporary or permanent dispensaries in excess of those supplied by the Medical Stores when the cost does not exceed Rs 20/= in each case

(8) Expenditure in connection with the prevention & suppression of Epidemic diseases when the cost does not exceed Rs 100/= in each case.

(9) Supply of clothing to Md employees when the cost does not exceed Rs 100/= per annum.

This may power may perhaps continue to vest in Govt.

VS

Serial No

Thirty.

(10) Payment of Contributions to Conferences & Movements whose objects include Medical Relief, Education, Improvement of Sanitation, Public Health, Safety & Convenience, when the cost does not exceed Rs 30/= a year in each case.

(11) Payment of rewards for detection of smuggled goods when the amount does not exceed, Rs 20/=.

(12) Printing work done at Private Presses, when the cost does not exceed Rs 25/= in each case.

(13) Payment on Account of rent when the cost does not exceed Rs 25/= per mensem.

(14) Incurring expenditure in excess of Budget provision when the excess is not more than Rs 100/= [Thirty-one Nil]

(15) Payment of bonus or allowance to whole-time ML employees when the cost involved does not exceed Rs 10/= a month or Rs 100/= a year in each case

NOTE—Contn Sheet

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5

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(16) Directing the Comptroller to admit in audit expenditure duly incurred but in support of which Vouchers are not presented for audit when the amount involved does not exceed Rs 100 in each case Subd. with Ref: to Paragraphs 1 & 4 supra - "

5-11-1931 (Gen. Secy) 5/11/31

GENERAL SECRETARY. 5 NOV 1931 No 3 C Sr

I agree

8) Member Revd Secy 5/11

Jr 1476/5-11-31

9) I shall be obliged for an expression of his views by the Comptroller - Whether the Deputy Commissioners may be given larger powers in the matter of sanctioning expenditure from Municipal funds than those entrusted to them in respect of expenditure chargeable to the Genl Revenues is a point for consideration -

5/11/31

GENERAL SECRETARY. 6 NOV 1931 No 31-Sr

4669

10) Forwarded to the Comptroller with compliments for favour of opinion

6-11-31 (for) Chief Secy, Genl Secy

COMPTROLLER'S OFFICE Rec'd 254 7 NOV 1931 Dated Paid BANGALORE.

(6

App F III—2]

General and Revenue Secretariat | File No of 193 .

Serial No

No 273/2 A D dt 18-12-31, U.O. 240 Spl. dt 23 12 31

Returned with compliments.

11) Para (1). The powers contemplated in this para are ~~extensive~~ including as they do cases of supply of water or drainage facilities to big areas situated outside the Municipal limits. The power proposed to be delegated to Deputy Commissioner may be restricted to permit such facilities being afforded to individuals or sanction expenditure on works costing not more than Rs.100/- in each case.

I agree

h

Para (2). At present Municipal Councils have this power in cases in which the number and pay of the temporary appointments, proposed to be employed are specifically mentioned in the Budget. In other cases the sanction of Government is required in the case of Town Municipal Councils and of the Deputy Commissioner in the case of Minor Municipal Councils The Deputy Commissioners may be authorised to sanction the entertainment of temporary establishment at a cost not exceeding Rs.(25)- per mensem in the case of Town Municipalities for a period not exceeding one year on the whole. If the total period exceeds this limit sanction of Government may be required. Where the cost involved is proposed to be met out of the closing balance the Deputy Commissioners may be required to see that it does not fall below the prescribed minimum.

I agree - the limit of Rs may be raised to Rs 50

h

GENERAL SECRETARY
23 DEC 1931
No

Para (3). Power to sanction journeys by the Municipal employees within the State, undertaken in the

NOTE—Contn Sheet

in the interest of the Municipalities may be delegated to the Deputy Commissioner.

I agree

Para (4). The power proposed may be delegated. But in addition to fixing a money limit to sanction, it appears desirable to frame general rules to prevent indiscriminate or wasteful grants ~~and~~ or relief. The Revenue Manual has such rules in regard to free grant of building materials to ryots who have suffered on account of accidental fires (Vide Section iii - Chapter XXIV).

I agree

Para (5) The power proposed may be given. In this case also there is need for general rules as this is a power which ~~leds~~ lends itself to easy abuse.

I agree. The limit may be raised to Rs 25

Para (6). The Town and Minor Municipal Councils have authority to purchase stationery up to Rs.50/- and Rs.25/- respectively per annum. The Deputy Commissioners may be authorised to sanction excesses occurring under this head subject to limits of Rs.50/- and Rs.25/- respectively.

I agree

Para (7). All the dispensaries in the State are supplied with foreign medicines they require at Government cost. As regards country medicines required for use in Local Fund dispensaries, the Superintendent, Medical Stores, supplies them on annual or supplemental indents and recovers the cost from the District Boards and Municipalities in certain proportions. The necessity to empower the Deputy Commissioner to authorise expenditure on this account is not therefore clear.

I agree

Para (8). This is an obligatory duty imposed on each Municipality, the cost of which is usually

provided

Serial No

The D.C may be given the proposed power if need emergency. h

I do not see the necessity for Govt reserving this power.

The Town Municipal councils and in which cases the Dy commrs may be empowered to incur expenditure on clothing within the budget provision, in accordance with general rules sanctioned by Govt. with reference their own servants h

provided for in the Municipal Budget. The Council has power to meet the excess by reappropriation or from the closing balance.

Para (9) No remarks are called for since the Government propose to reserve this power.

Para (10). The Town and Minor Municipal Council have been under standing orders, authorised to contribute up to Rs.50/- and Rs.25/- respectively towards District Conferences. Contributions to other conferences and movements require to be ~~hedged~~ in by general rules in the interests ~~and~~ of Municipal finances. Subject to the above safeguard the power ~~and~~ of sanctioning such contributions may be delegated to Deputy Commissioners.

10) I agree with the remarks h

Para (11) The power proposed may be delegated.

11). I agree the limit may be raised to Rs 25 h

Para (12). Financial forms and registers are supplied to the Municipalities by the Government Press. Other printing charges are also admitted in audit subject to budget provision. The Deputy Commissioners have full power to sanction excesses in the case ~~and~~ of minor Municipal Councils. As regards Town Municipal Councils the Deputy Commissioners may be authorised to sanction out of the closing balance excesses up to a limit of Rs.100/- which cannot be met by reappropriation from other heads.

12) I agree with the remarks h

Para (13). Occasions must be rare for Municipalities to engage on rent private buildings for locating their offices or Octroi Kattes.

NOTE—Contn Sheet

In exceptional or emergent cases where private buildings have to be rented temporarily for short periods the Deputy Commissioners may be authorised to sanction such charges.

The delegation may be made as proposed
h

Para (14). The proposals made in this para are not clear. The Deputy Commissioners have the powers of Government with regard to minor Municipal Councils. As regards Town Municipal Councils, they themselves have power to meet the excesses either by reappropriation or from the closing balance provided, in the latter case, the balance left over does not fall below the prescribed minimum.

I agree with the Comptr. The proposal is vague.
h

Para (15). Ordinarily no bonus is payable to ~~any~~ any Municipal employee. If in any particular case an exception has to be made the power may be continued to be reserved to Government since cases calling for such special treatment must necessarily be few.

I agree - There is no need to grant to the D.Cs powers in excess of those which they can exercise in respect of the Govt. servants.
h

Para (16). This is an extraordinary power which, so far as I am aware, has no correspondence even in British India. The audit principles applied to the accounts ~~and~~ of the Municipalities are exactly the same as those applicable to Government institutions. Under Article 5 A (2) (a) Chapter I A. of the Audit Code (M.C.A.C. Volume IV Part I) the Comptroller has power (which he cannot delegate to any subordinate officer,) to waive an audit objection relating to the absence of one or more sub vouchers up to a limit of Rs.50/- in each case provided he is of opinion that ~~there~~ undue

While I generally agree with the Comptr, I am of the opinion that it is not worthwhile to pursue petty objections eg want of vouchers of the small amounts, when no fraud is alleged or culpable offences are involved. When a Municipal Council and the D.C. are aware that the item of expenditure
h

Serial No

undue trouble would be caused if the submission of the full proof of the expenditure having been incurred were insisted upon and he sees no reason to doubt that the charge has actually been ~~incurred were insisted upon and he sees no reason to doubt that the charge has actually been~~ paid. Moreover, under Rule 1, of Appendix I to the Audit Code, the Comptroller is the final audit authority in Mysore and his objection should prevail absolutely and immediately over every authority under Government (Vide also Article 26 and 277, M.C.A.C.Volume I).

Not more than Rs 25 incurred for bona fide purpose may be admitted in audit, ~~even that the party~~ in the absence of full proof, the Comptr may accept the recommendation and drop the objection -

K Thamarana
Comptroller. 21-12-31.

12) This may now be placed before the Finl Secy
RG 23/12/31.

H Secy) VS 24.12.31

H 1476/26-12-31

13) Please see marginal remarks in the Comptrs note
31/12/31

GENERAL SECRETARY. 2 JAN 1932 No 4686

14) Please put up a draft order accg. to the Comptroller's views as modified by the Finl Secy
RG 2/1/32

15) Submitted with a draft Go for approval
7/1/32

16) Please see marginal remarks in the draft & make the changes necessary.
14/1/32

NOIL—Contn Sheet
RJD 4/1/32

W 1305 G 1 50,000 8 7 30

11

File No L 1753. of 193

General and Revenue Secretariat

17) Draft G O is send for sign

18) Please type the draft & put up

19) Typed draft is submitted for sign

20) Please retype dft as revised and submit to II nd member for sign

21) Typed draft is put up for sign

22) II Member)

23) Will Inspector please check up & point out the forms of law under which the respective delegates are made. It may be desirable to note the sections of the Act/Rules in respect of each

24) (Mr Ramakrishna Iyer's question under what form of law put pending Executive the powers to be delegated, should also be properly looked when the rules are framed) Dr Rapp

Please submit to Dewan

Dewan

GENERAL SECRETARY. 19 JAN 1932 No 5019

TRANSLATION SECTION 20 Jan 1932 No 5011

GENERAL SECRETARY. 25 JAN 1932 No 5197

OFFICE OF THE MEMBER OF COUNCIL 20 JAN 1932

DEWAN'S OFFICE 5304 1 FEB 1932

1-2-32

L-1753 /2

APPX. E III—2}

General and Revenue Secretariat — File No 174 of 1931

Serial No	
1	Issues - Work 5556-64-[illegible]/32 To Secs of districts and camps Passes orders in the matter

Prov. Secs

Printed copies

NOTE—Co t She

WD 02553— 0 000—GPB—8 7 °C

Proceedings of the Govt. of H.H.the Maharaja of Mysore.

Reader--No. L 5556/Misc 174-31-1 Municipal Councils at present, 1-2-32

Munpl. councils are at present required to

~~At present the Municipal Councils are~~ submitting to Government for sanction all items of expenditure objected to in audit, however trivial the amount involved or whatever the nature of the expenditure may be; ~~the question of delegating~~ delegating to the Deputy Commissioners the powers of sanctioning such expenditure within certain money limits has been under consideration for some time and after a careful consideration of the matter, Government are pleased to invest the Deputy Commissioners with the power to sanction the following kinds of expenditure incurred by Municipal Councils in town and minor municipalities in the following cases subject to the limits and conditions wherever specified -

As therein below undercosts and undue delay, for which Commissioner desires to delegate to

(a) Expenditure not exceeding Rs.100/- in each case on items specified in the second proviso to section 52 of the Municipal Regulation.

(b) Expenditure not exceeding Rs.50 a month for the employment of temporary establishment for a period not exceeding one year on the whole, subject to the condition that when the cost is to be met out of the closing balance, the prescribed minimum balance shall be kept up.

(c) Expenditure for journey performed outside the limits of the municipality, by the municipal employees, within the State in the interests of the Municipalities.

(d) Expenditure not exceeding Rs.50 to alleviate distress caused by accidental fires --

subject to such rules as may be made by the Government, in this behalf.

(e) Grants not exceeding Rs.25/- in each case to reading rooms, libraries, educational and medical institutions, subject to such rules as may be made by the Government in this behalf.

(f) purchase of stationery up to Rs.50 in Town municipalities and Rs.25/- in Minor municipalities, in excess of the expenditure which the respective municipal councils are already empowered to incur under this head.

(g) Expenditure in connection with the prevention and suppression of epidemics when the cost does not exceed Rs.100 in each case.

(h) contributions towards District conferences, up to Rs.100 in the case of Town Municipalities and Rs.30 in the case of Minor Municipalities.

// (i) // Contributions not exceeding Rs.30/- a year in each case to conferences other than District Conferences and movements whose objects include medical relief, education, improvement of sanitation, and public health, safety and convenience, subject to such rules as may be made by the Govt. in this behalf.

(j) payment of rewards not exceeding Rs.25/- for detection of smuggled goods

(k) charges not exceeding Rs.100 for printing in private presses incurred by municipal councils in Town municipalities, when

they cannot be met by reappropriation.

(1) payment of rent for occupation of buildings when the cost does not exceed Rs.25 a month.

2. As regards expenditure duly incurred but in support of which vouchers are not produced, Government consider that it is not worthwhile to pursue petty objections for want of vouchers for small amounts when no principles or culpable offences are involved and that the Comptroller may, in the absence of full proof, admit in audit expenditure not exceeding Rs.25 in each such case, provided that both the municipal council and the Deputy Commr. concur that the expenditure was incurred for bonafide municipal purposes.

3. Government are also pleased to authorise the Town municipal councils and the Deputy Commissioners in the case of Minor Municipal Councils to sanction expenditure within the budget provisions, for supply of clothing to municipal employees in accordance with the general rules sanctioned by the Government with regard to Govt servants.

4. The Comptroller to Government is requested to issue the necessary correction slips to the Municipal Account Manual.

23/1/32

General Secretary to Govt.

The Dy.Commrs. of Dists.
The Comptroller to Govt.,
Print as S.O.

23/1/32

Jne 174-31-1.

Proceedings of the Government of H.H.
the Maharaja of Mysore.

ORDER NO.L.5556-64 J

Dated, Bangalore, the 11th January 1932.

Municipal Councils are at present required to submit to Government for sanction all items of expenditure objected to in audit, however trivial the amount involved or whatever the nature of the expenditure may be. As this involves unnecessary work and undue delay, Government consider it desirable to -- delegate to Deputy Commissioners, the powers of sanctioning such expenditure within certain limits and are pleased to invest Deputy Commrs. with the power to sanction the following items of expenditure incurred by Town and Minor Municipal Councils:-

Rule 2 Proviso

(a) expenditure not exceeding Rs.100/- in each case on items specified in the second proviso to section 52 of the Municipal Regulation;

Rule 27 of BR

(b) expenditure not exceeding Rs.50/- a month for the employment of temporary establishment for a period not exceeding one year on the whole, subject to the condition that when the cost is to be met out of the closing balance, the prescribed minimum balance shall be kept up;

(c) Expenditure for journey performed outside the limits of the Municipality, by the municipal employees, within the State in the interests of the Municipalities

(d) expenditure not exceeding Rs.50/- to alleviate distress caused by accidental fires, subject to such rules as may be made by the Government in this behalf;

(e) grants not exceeding Rs.25/- in each case to reading rooms, libraries, educational and medical institutions, subject to such rules as may be made by the Government in this behalf,

(f) purchase of stationery up to Rs.50/- in Town Municipalities and Rs.25/- in Minor Municipalities, in excess of the expenditure which the respective municipal councils are already empowered to incur under this head;

(g) expenditure in connection with the prevention and suppression of epidemics when the cost does not exceed Rs.100/- in each case;

(h) contributions towards District Conferences, up to Rs.100/- in the case of Town Municipalities and Rs.50/- in the case of Minor Municipalities;

(i) contributions not exceeding Rs.30/- a year in each case to conferences other than District Conferences and movements whose objects include medical relief, education, improvement of sanitation and public health, safety and convenience, subject to such rules as may be made by the Government in this behalf.

(j) payment of rewards not exceeding Rs.25 for detection of smuggled goods;

(k) charges not exceeding Rs.100/- for

for printing in private presses incurred by municipal councils in Town Municipalities, when they cannot be met by reappropriation,

(1) payment of rent for occupation of buildings when the cost does not exceed Rs. 25/- a month.

2. As regards expenditure duly incurred but in support of which vouchers are not produced, Government consider that it is not worthwhile to pursue petty objections for want of vouchers for small amounts when no principles or culpable offences are involved and that the Comptroller may, in the absence of full proof, admit in audit expenditure not exceeding Rs.25/- in each such case, provided that both the Municipal Council and the Deputy Commissioner concur that the expenditure was incurred for bonafide municipal purposes.

3. Government are also pleased to authorise the Town Municipal Councils and the --- Deputy Commissioners in the case of Minor Municipal Councils to sanction expenditure within the budget provision, for supply of clothing to municipal employees in accordance with the general rules sanctioned by the Government with regard to Government servants.

4. The Comptroller to Government is requested to issue the necessary correction slips to the Municipal Account Manual.

DRAFT)

Genl: Secry. to Govt.

To

The Deputy Commrs. of Dists.
" Comptroller to Government.

PRINT AS S.O.

K.M.R.1.
26-1.

S. O.

Government of his highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G O No L 5556-64—Ml 174-31-1, dated 11th February 1932

Delegation of Powers

Passes orders in the matter of the —— to the Deputy Commissioners in regard to expenditure incurred by Town and Minor Municipalities

ORDER NO L 5556-64—ML 174-31-1, DATED 11TH FEBRUARY 1932

Municipal Councils are at present required to submit to Government for sanction all items of expenditure objected to in audit, however trivial the amount involved or whatever the nature of the expenditure may be As this involves unnecessary work and undue delay, Government consider it desirable to delegate to Deputy Commissioners the powers of sanctioning such expenditure within certain limits and are pleased to invest Deputy Commissioners with the power to sanction the following items of expenditure incurred by Town and Minor Municipal Councils —

(*a*) expenditure not exceeding Rs 100 in each case on items specified in the second proviso to section 52 of the Municipal Regulation,

(*b*) expenditure not exceeding Rs 50 a month for the employment of temporary establishment for a period not exceeding one year on the whole, subject to the condition that when the cost is to be met out of the closing balance, the prescribed minimum balance shall be kept up,

(*c*) expenditure for journey performed outside the limits of the Municipality, by the municipal employees, within the State in the interests of the Municipality,

(*d*) expenditure not exceeding Rs 50 to alleviate distress caused by accidental fires, subject to such rules as may be made by the Government in this behalf,

(*e*) grants not exceeding Rs 25 in each case to reading rooms, libraries, educational and medical institutions, subject to such rules as may be made by the Government in this behalf,

(*f*) purchase of stationery up to Rs 50 in Town Municipalities and Rs 25 in Minor Municipalities, in excess of the expenditure which the respective Municipal Councils are already empowered to incur under this head,

(*g*) expenditure in connection with the prevention and suppression of epidemics when the cost does not exceed Rs 100 in each case,

(*h*) contributions towards District Conferences, up to Rs 100 in the case of Town Municipalities and Rs 50 in the case of Minor Municipalities,

(*i*) contributions not exceeding Rs 30 a year in each case to conferences other than District Conferences and movements whose objects include medical relief, education, improvement of sanitation and public health safety and convenience, subject to such rules as may be made by the Government in this behalf,

(*j*) payment of rewards not exceeding Rs 25 for detection of smuggled goods,

(*k*) charges not exceeding Rs 100 for printing in private presses incurred by Municipal Councils in Town Municipalities, when they cannot be met by reappropriation,

(*l*) payment of rent for occupation of buildings when the cost does not exceed Rs 25 a month

2 As regards expenditure duly incurred but in support of which vouchers are not produced, Government consider that it is not worth while to pursue petty objections for want of vouchers for small amounts when no principles or culpable offences are involved and that the Comptroller may, in the absence of full proof, admit in audit expenditure not exceeding Rs 25 in each such case, provided that both the Municipal Council and the Deputy Commissioner concur that the expenditure was incurred for *bona fide* municipal purposes

3 Government are also pleased to authorise the Town Municipal Councils, and the Deputy Commissioners in the case of Minor Municipal Councils, to sanction expenditure within the budget provision, for supply of clothing to municipal employees in accordance with the general rules sanctioned by Government with regard to Government servants

4 The Comptroller to Government is requested to issue the necessary correction slips to the Municipal Account Manual

R RANGA RAO,
Secretary to Government,
General Department

To— The Deputy Commissioners of Districts
The Comptroller to Government

Exd —P S R N

W D 1595—GPB—525—17-2 32